Fund/Account Administration As-Is model Prepared by the Fund Administrator Only if with input from agencies authorized to utilize the fund. May be named in Budgeted AFRS D22 Table legislation. OFM Establish Establish Assign to Program / Sub-Program Establish Prepare Assigns Fund Assign Fund Source Informal Authorize / Budge Account Budgeted? Expenditure Internal Spending Controls New Fund/Accoัเ Administrative No **Authority Code** Estimate Number Agency Yes Profit and Loss, Balance Sheet, etc. (may use CAFR data) No No No Analyze Fund Prepare Fund Prepare Decision Prepare Recovery Anticipate Excess Funding? Yes Prepare Adjustments Funding Shortfall? Yes Yes Fund Expenditures Balance and Error? Managed Fund Cash Package Plan Revenue Reports